Montana Department of REVENUE

2013
Montana Department of Revenue

Guidelines for Reproducing
IRS W-2 and 1099 Forms

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1. Overview/Purpose

This document defines the requirements of a computer generated tax form produced by a software developer or payroll provider. If the requirements are met, the Montana Department of Revenue will accept reproductions of official forms with prior approval.

Forms submitted by taxpayers that do not follow these requirements are subject to rejection and resubmissions in the correct format will be required.

2. Vendor Identification Number

You are not required to print your Montana Vendor ID on the form, however please print your NACTP ID near the form year or form name.

3. Approval Process

Both primary and secondary vendors are required to submit test samples as defined in this section. For efficiency purposes, the primary vendor form must be approved before the secondary vendors can begin submitting test documents.

Forms are required to be approved each year.

3.1 Submitting Forms

➤ Prior to submitting forms for approval, please fill out & email the Vendor Registration form to DOR e-Services. When submitting forms, software developers must provide one contact that coordinates development and a list of forms they intend to reproduce.
➤ Substitute forms will not be accepted or approved until the final version of our official forms has been published on our website. We are using the IRS's final forms.
➤ Photocopies, scanned or faxed submissions are not acceptable.
➤ Forms may be submitted to the MT DOR using PDF format via email (preferred method) or mail.

> **Email** PDFs: *DORE-Services@mt.gov*
> ➥ Limit emails to one form type per email to assist us in organizing. Example: Example: 1099 vs 1098 vs W2. Each test submission must include all pages of the form with the exception of instruction pages.
> ➥ The subject line of the email should include the company name (optional), MT Vendor ID or NACTP code (required) and the form name.

> **Mail** hardcopy paper versions of forms to:
> MT Department of Revenue
> Attn: E-Services Forms Review
> 340 N Last Chance Gulch
> Helena, MT 59601
> ➥ Include a cover sheet to separate each form type to be easily identified within each package.
> ➥ Use paperclips to separate forms and do not staple.

3.2 Number of Forms Required for Submission or Resubmission

➤ 1 Full field sample copy of each form (XXX …or 999…) both are acceptable
➤ 5 variable data test samples

3.3 Process After a Form is Submitted for Approval

The entire form packet will be reviewed for the following:
➤ Accuracy of line references compared to the final form provided
➤ Data placement
➤ Font type and size
➤ Line entries
➤ Margins
➤ Spacing requirements
➤ How the forms will perform in our software system on a field by field basis. (This is why we require test data filled forms to be submitted).
   *** Note: Spelling and grammar will not be reviewed by the MT DOR.

Once the form packet is reviewed, you will receive an email notification identifying whether or not the form is approved or rejected. If rejected, we'll explain how the form needs to be changed & resubmission will be required.

4. Formatting Requirements

4.1 Spacing Between Entry Lines

Vertical & horizontal spacing for all W-2s & 1099s must meet spacing requirements as defined on each form

4.2 Font Size

➤ **Variable Data**: Font and size - Courier or Courier New, 12 or 10 pt. Upper case letters only.
➤ **Static Data (form text)**: Discretion of developer, but must appear similar to original form, be neatly organized and easy to read. Recommended sizes are between 6-14 pt.
➤ Ensure that end-users cannot change font size of the data they enter on the forms.

4.3 Margin Requirements

There **must be a ½ inch margin on all sides of each page of each scanned form**. Substitute forms must be arranged in the same manner with the same spacing as the IRS forms.

4.4 Data Formatting and Rounding

➤ Replace SSN/FEIN slashes or dashes with a space.
   ➥ Example SSN format: 999 99 9999
   ➥ Example FEIN format: 99 9999999
➤ SSN/FEIN must be 9 numeric characters
➤ Do not mask or encrypt IDs

➤ Amounts:
  ➥ Do not round
  ➥ Do not use or allow dollar signs and commas in amount fields
  ➥ Decimals are accepted in amount fields
  ➥ If a dollar amount equals zero, the field name must still be present, however leave the data field blank
  ➥ Negative numbers should be designated using a dash - before the amount. Do not use parentheses or brackets for negative numbers
  ➥ Do not replicate the % sign at the end of a percentage amount.
➤ Only 1 entry per field/box allowed

4.5 Paper Size & Printing Requirements

➤ One form per page
➤ Software must inform taxpayer to send the originally printed form, not a photocopy, for processing.
➤ Black ink should be used and the ink cartridge should be capable of producing a solid image.
➤ Printed forms from software should print as actual size. Print settings should have "Shrink to fit" and "No graphics" unchecked.   If possible set the print setting & do not allow user to change.
➤ Taxpayer should not be able to change font style or font size.

4.6 Grade/Color of Paper

➤ White, unlined paper. Recommended weight = 20 # (pound) paper.
➤ Most paper works with the exception of really thin paper.
➤ Carbon copies & carbon copy paper are unacceptable

4.7 Ink Color

➤ Variable data and text should be printed in black ink
➤ Boxes defining fields must be reproduced in black ink.

4.8 Shading & Unique Logos

Many areas of the original forms (other than variable data boxes) are grayed out and can be reproduced gray or white